

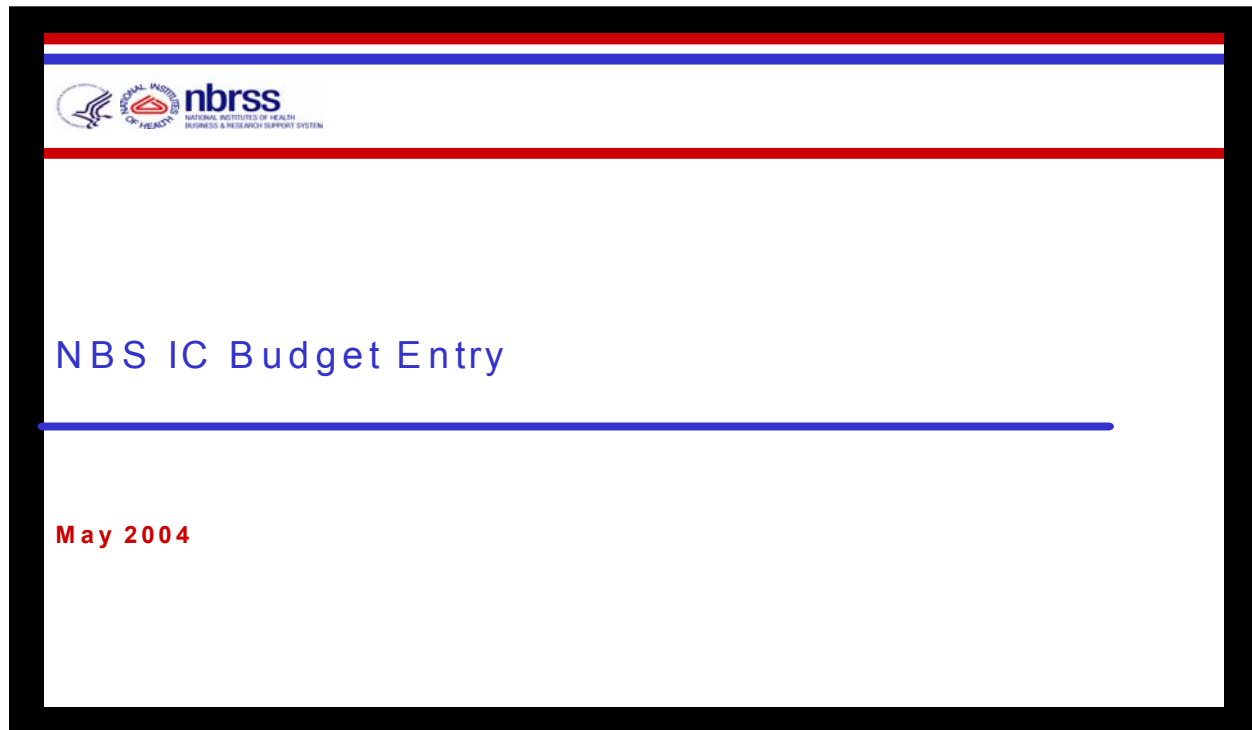
NBS IC Budget Entry

Student Guide

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NBS IC Budget Entry



Part 1: Funds Control Policy

Overview of Funds Control Policy



Overview of Funds Control Policy

- NIH has implemented a new funds control policy for FY 2004
- Major impacts of the new policy:
 - Reimbursable Funds
 - Reimbursable funds will be identified at the Appropriation, Fund and Allotment level, rather than only at the MAS Allowance and Project levels as they are today.
 - Two separate fund values within the appropriation have been established, one for Direct funds and one for Reimbursable.
 - New I/E Allowance Funds Control Level
 - The allowance structure within each allotment distinguishes internal and external funds and thus creates up to two allowances per fund.

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Implications of Funds Control Policy on the Budget Entry Process




Implications of Funds Control Policy on the Budget Entry Process

➤ Reimbursable Funds

- Fund and Apportionment levels will be established based on estimated levels supplied by each IC.
- Estimated Allotments will no longer be recorded for most reimbursable activity.
- Actual authority below the Apportionment level will be established when the Work Order or Interagency Agreement is processed by OFM.
- Any expenditures against reimbursable funds for which no agreement exists may go red if no authority has been established.
- There will still be a need to record estimated allotments for reimbursable authority in each IC to cover sponsored travel. This is a subset of information that will be requested from the ICs when they submit the apportionment/allotment requests to the NIH Office of Budget.

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Implications of Funds Control Policy on the Budget Entry Process

 nbrss <small>NATIONAL BUDGET RESEARCH SUPPORT SYSTEM</small>		Implications of Funds Control Policy on the Budget Entry Process				
New I/E Allowance Funds Control Level						
<small>DRAFT LAST UPDATED: 07/15/02</small>		Fund Control & Budget Distribution Levels				
NIH Chart of Accounts Segments <small>DRAFT FOR CRP1 JUNE 2002</small>	Information contained: Reflects March 29 UFMS Strawman	Appropriation	Apportionment	Allocation	Allowance	Operating Budget
Fund	<small>OPDIV, IMN #, fiscal year start, # of years available; year of appropriation.</small>	X	X	X	X	X
Budget FY	<small>The year of apportionment. Shows which year of a multi or no year fund</small>	X	X	X	X	X
NIH Fund Limit	<small>Fund restrictions (limitations) from law or reg such as Small Business.</small>			X	X	X
NIH Allot Org	<small>NIH IC or Central Service to whom allotment is issued</small>			X	X	X
Organization	<small>IC-Division-Branch-Section to whom operating budget is issued --</small>					X
Reporting Attrib: DW Access Org	<small>a reporting attribute on the Organization segment to support the Internal/External benefit to NIH.</small>					
NIH IE	<small>Establishes uniform level for NIH Budget Activity and sub budget codes are combined into single series of codes and then aligned to FARS.</small>				X	X
Budget Activity/Prgm	<small>Identifies programs for the Catalog of Federal Domestic Assistance</small>					X
Reporting attrib: FARS	<small>NIH Mechanism table categories plus optional level of IC detail on</small>					X
NIH Mech	<small>4 PURPOSES: 1. B&F for Congressional Reporting on facilities. 2. During transition to align Oracle</small>					X
Line Item (formerly Costing)						X

New I/E Allowance

- The addition of the I/E Allowance level creates a uniform allowance structure across NIH for funds control purposes, separating Internal and External funds.
- When the Acquisitions modules are deployed, hard funds control can occur at this level.
- MAS Allowances are represented as “Operating Budgets” in the new funds control structure.

Part 2: Budget Entry Process

Overview of Budget Entry Process

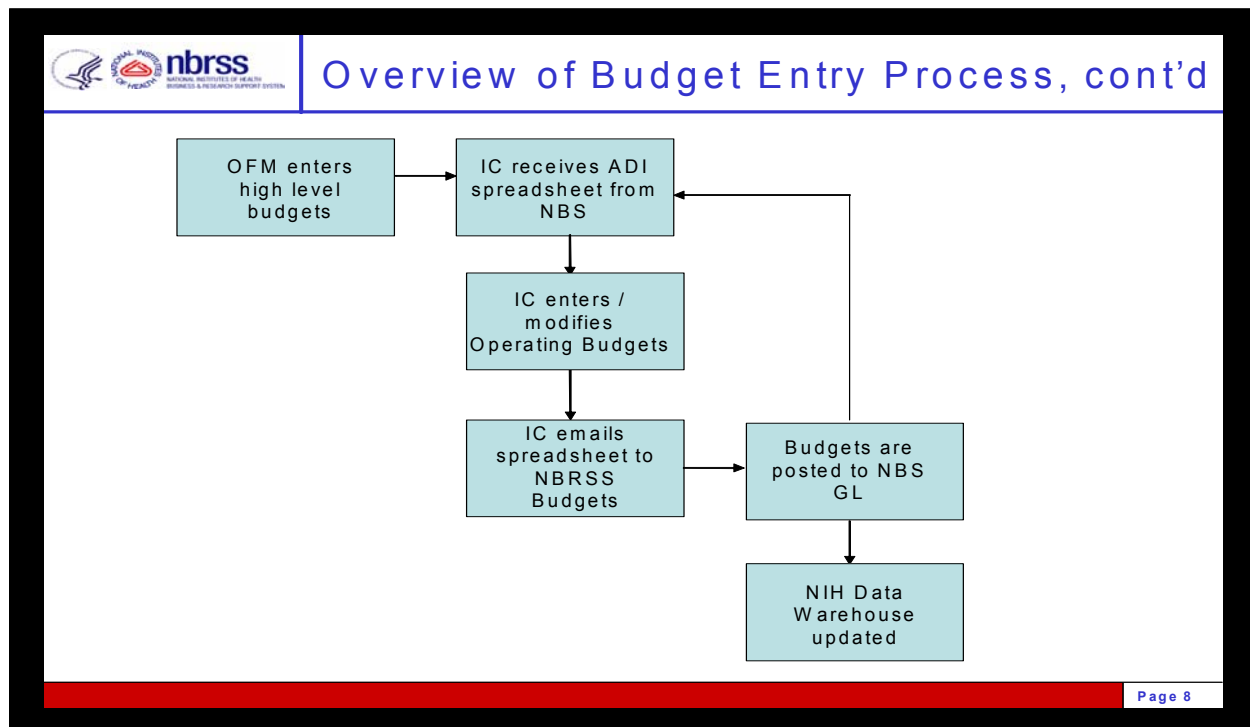


Overview of Budget Entry Process

- In FY 2004, the NIH Budget community will enter budgets into the NIH Business System (NBS).
- Spreadsheets have been developed to facilitate the new budget entry process – “Budget Entry ADI Spreadsheets”.
- These spreadsheets were piloted to IC Budget Offices last year, and have been fine-tuned to incorporate user feedback.

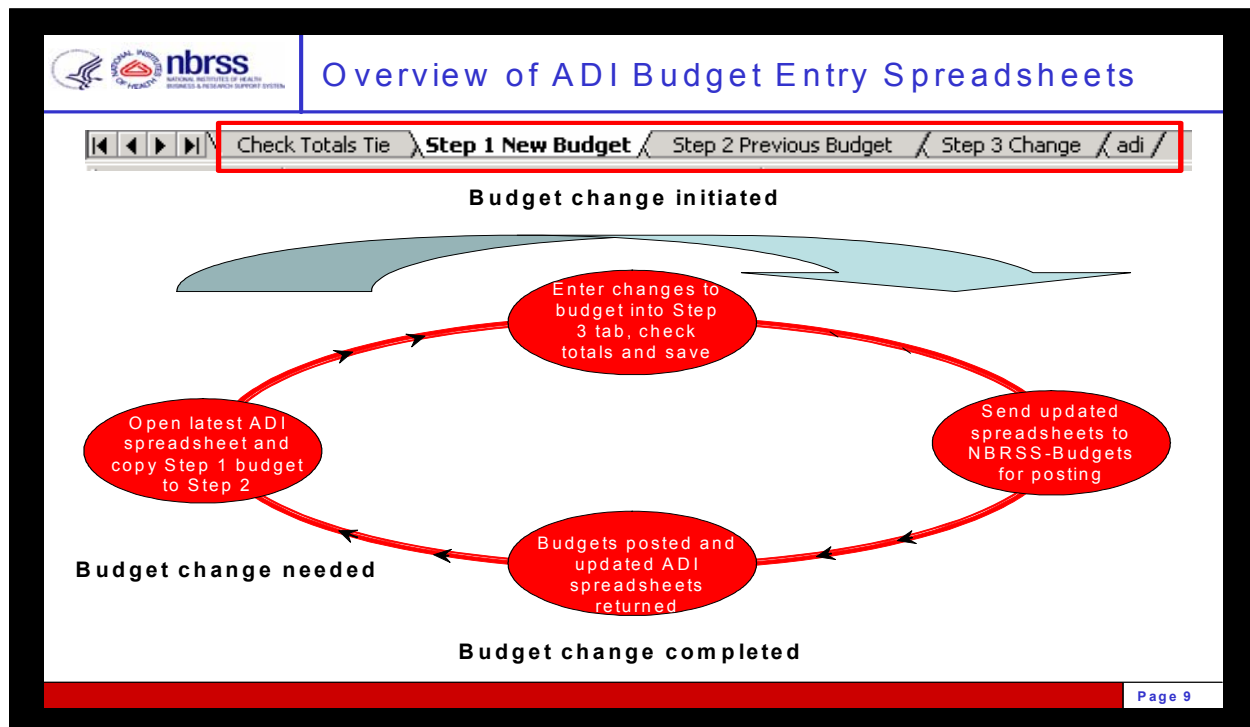
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Overview of Budget Entry Process, cont'd



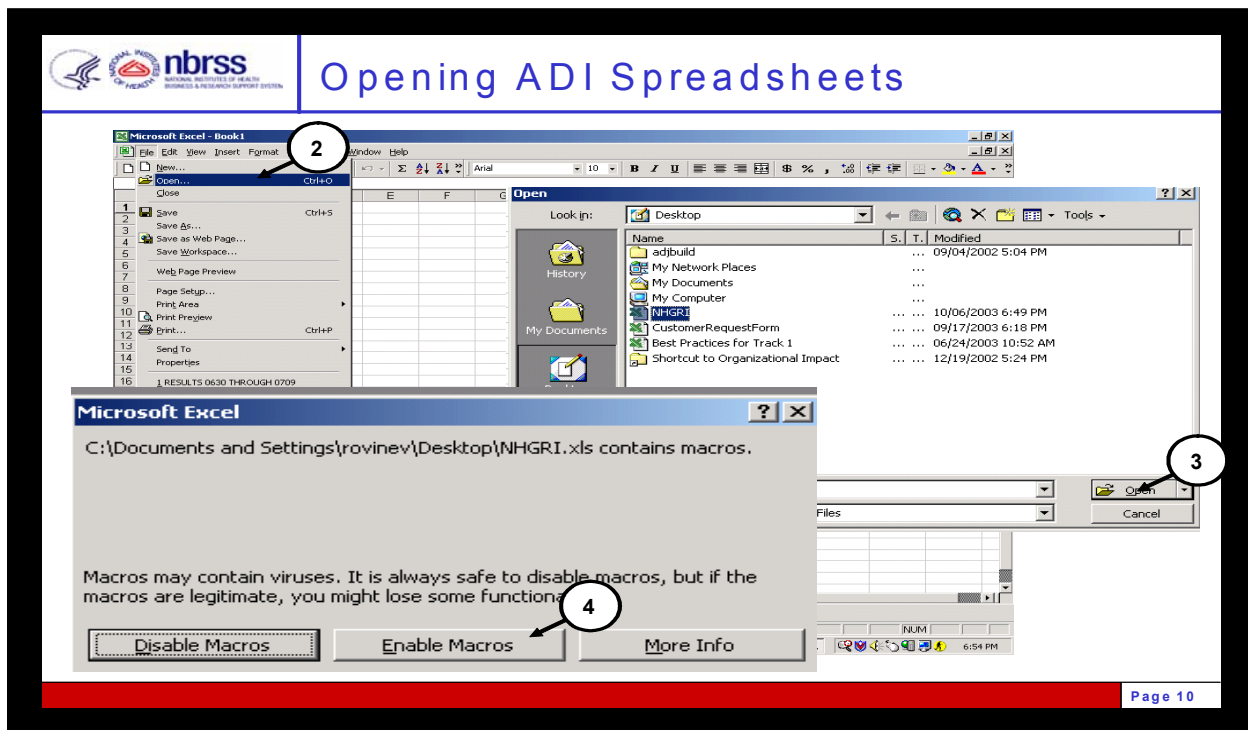
1. OFM has entered the top three levels of budget information - Appropriation, Apportionment and Allotment - directly into the NBS. OFM will continue to update the top three budget levels as changes are required.
2. Budget staff will receive their 2004 Budget Entry ADI spreadsheets via email.
3. Budget staff will enter/update their Operating Budgets in the ADI spreadsheets according to NBS procedures, which are detailed in the following pages of this manual. The Operating Budget values will sum to populate related I/E Allowances.
4. After budget values are entered into the ADI spreadsheet, the spreadsheet should be emailed to the NBRSS-Budgets mailbox.
5. When the emailed spreadsheets are received, the NBS Team will review the entries and post the budgets to the NBS General Ledger.
6. The updated spreadsheets will be emailed back to Budget staff to acknowledge receipt of posting. You will also receive an updated sheet whenever you change the budgetary account structure (add or delete Allowance CANs).
7. The new budget information will be available in the NIH Data Warehouse on the business day after the values have been posted to the NBS GL.

Overview of ADI Budget Entry Spreadsheets



- The ADI Budget Entry Spreadsheet contains several worksheets to help you implement and manage the budget entry process. These worksheets work together to ensure that your budget information is appropriately updated.
- The **Step 1 New Budget** tab will always contain your year to date budget. You will begin your updates by copying these amounts to the Step 2 Previous Budget tab. The one exception is the first time you enter your budgets - the Step 1 and 2 tabs are filled with zeros, thus you will begin in the Step 3 Change tab.
- The **Step 2 Previous Budget** tab contains a frozen copy of the previous version of your budget. This tab is used to ensure that changes are applied to the correct base budget.
- The **Step 3 Change** tab is used to record any changes you are making to your budget. **This tab will also be used to enter your initial budgets.**
- **The Check Totals Tie** tab enables you to check your totals and subtotals. These totals must be checked before you send your completed spreadsheets back to the NBS.
- **The ADI** tab contains the MAS codes for your budgetary accounts and the corresponding ACS values. You use this tab when requesting new budgetary accounts.

Opening ADI Spreadsheets




When you receive your ADI spreadsheet from the NBS, you should save it locally and keep a copy of each version for your records. We recommend that you use the following naming convention for your spreadsheets: "IC ADI Month Day Year".

Steps for opening saved ADI Spreadsheets:

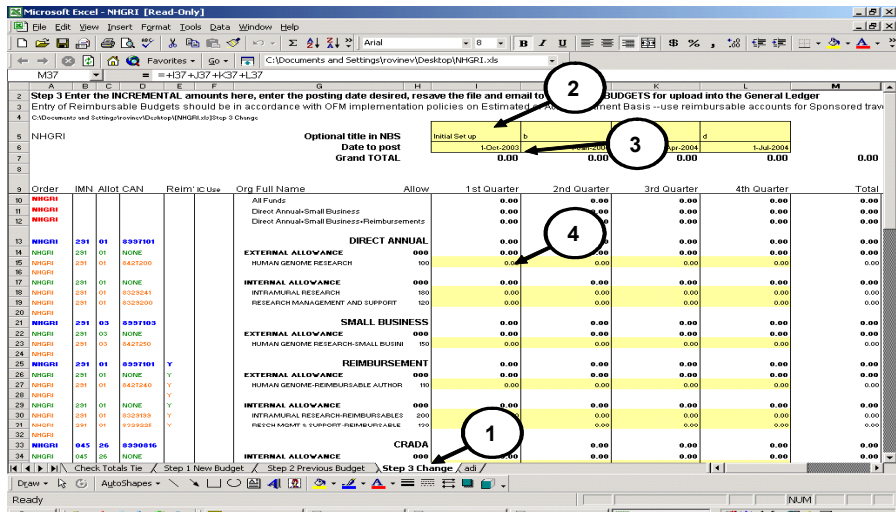
1. Open Microsoft Excel.
2. Click on the File pull down menu and select Open.
3. Browse to the folder where you saved your spreadsheet, and open the file.
4. If the macro warning appears, select Enable Macros.

You are now ready to begin entering your FY 2004 budget.

Entering New FY04 Budgets




Entering New FY04 Budgets



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- The first time you enter budget information, you will begin using the Step 3 Change tab. *This is only the first step for first time entry. All subsequent updates will begin in the Step 1 tab.*
- To enter initial budgets:
 1. Click on the Step 3 Change Tab at the bottom of the ADI spreadsheet.
 2. Note that "Initial Setup" is listed as the title for the Change in the yellow highlighted area of line 5 of the worksheet.
 3. Change the Date to Post to the date you want the budget to be posted to the GL.
 4. Begin entering your initial budget information into the yellow highlighted cells in the 1st Quarter column.
 - Each MAS Allowance is listed as a separate row.
 - You will only enter budgets for the first quarter.
 - Use reimbursable accounts for Sponsored travel operating budget only. Submit documents to OFM to create the usual reimbursable authority.
 5. When you are finished entering your budget, save your changes and email the spreadsheet to the NBRSS-Budgets mailbox.

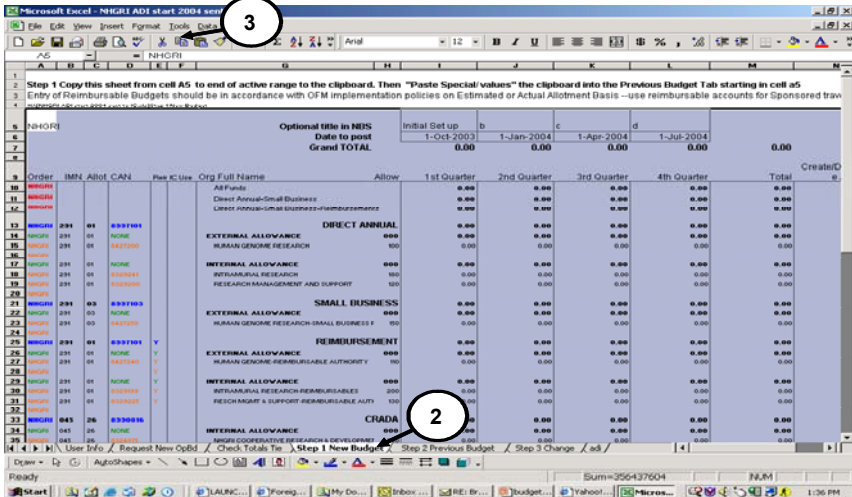
Updating Budgets throughout the Fiscal Year



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Updating Budgets throughout the Fiscal Year

Copying the contents of the Step 1 New Budgets worksheet




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- After you submit your spreadsheet to the NBS, the amounts will be posted to the NBS GL and the spreadsheets will be emailed back to you.
- As you need to make changes throughout the year, you will perform the following steps:

Copy the contents of the Step 1 New Budgets tab

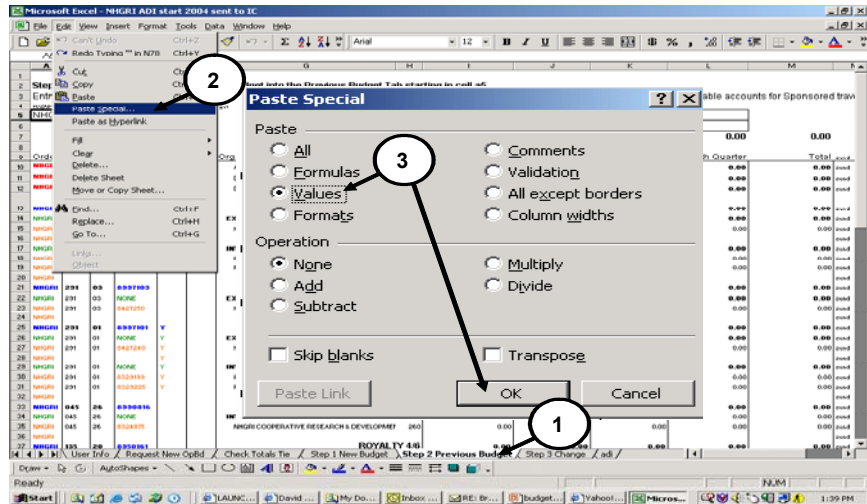
1. Save the spreadsheet the NBS mails back to you as a new version of your budget – recommended format “IC ADI Month Day Year”.
2. Click on the Step 1 New Budget tab and copy the contents of the worksheet by selecting cell A5 to the end of the worksheet and holding down the [Ctrl] and [C] keys on your keyboard.
3. You can also use the Copy icon on your Excel toolbar.

Updating Budgets throughout the Fiscal Year



Updating Budgets throughout the Fiscal Year

Pasting the Step 1 values into the Step 2 Previous values worksheet



Microsoft Excel - NBRSS ADI start 2004 sent to IC

File Edit View Insert Format Tools Data Window Help

Step 2 Previous Budget

Paste Special

Paste

☐ All

☐ Formulas

☒ Values

☐ Formats

Operation

☒ None

☐ Add

☐ Subtract

☐ Skip blanks

☐ Transpose

Paste Link

OK

Cancel


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Paste copied values into the Step 2 Previous Budget tab

1. Click on the Step 2 Previous Budget tab.
2. Place your cursor in cell A5 of the Step 2 Previous Budget worksheet, click on the Edit pull down menu and select the Paste Special option.
3. Select the Values radio button from the Paste Special window and click on OK. This freezes your budget information in the Step 2 tab.

Hint: If you receive a circular reference error message, you pasted formulas instead of values. Select the "Undo" icon and repaste as values.

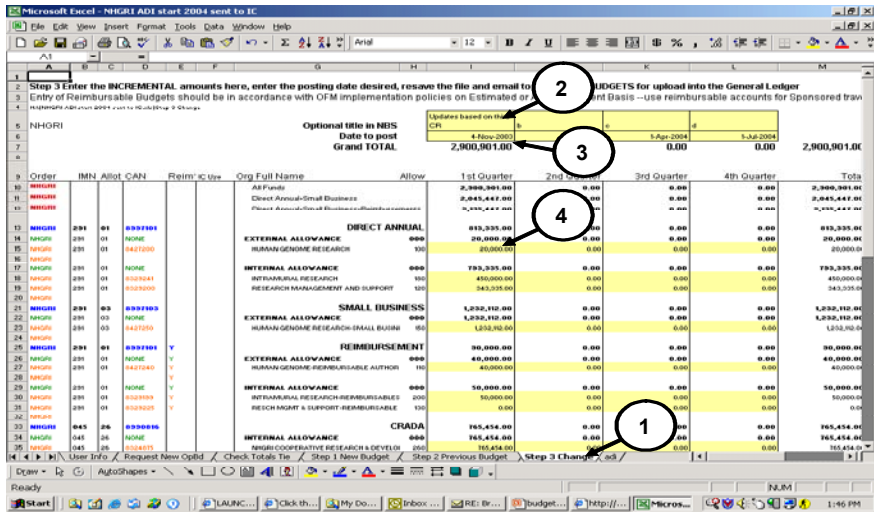
Updating Budgets throughout the Fiscal Year



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Updating Budgets throughout the Fiscal Year

Entering updates into the Step 3 Change tab




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Enter changes to your budget into the Step 3 Change worksheet

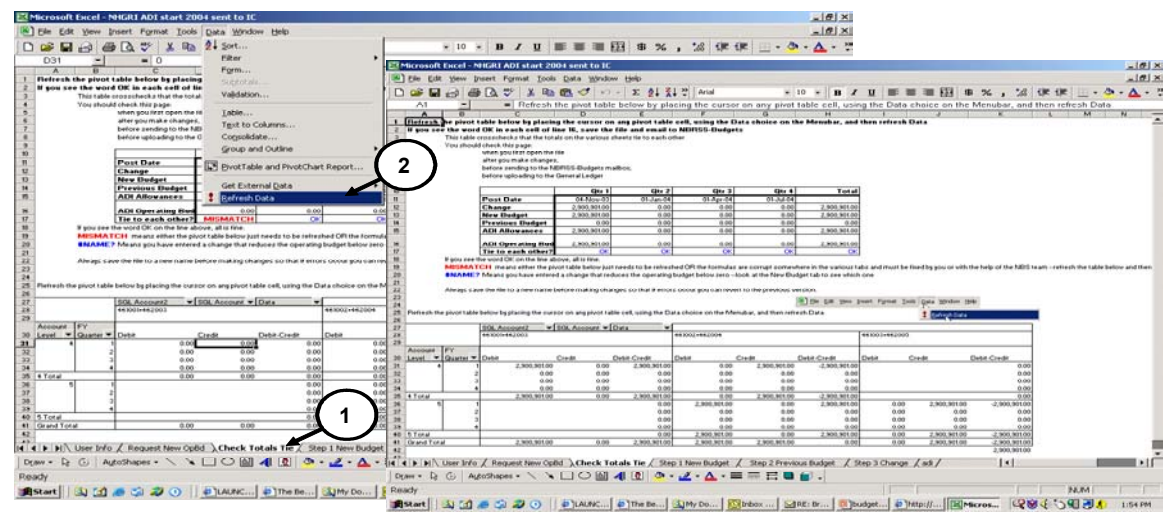
1. Click on the Step 3 Change tab at the bottom of the ADI spreadsheet.
2. If desired, enter an optional title for the change on Line 5 of the worksheet.
3. Change the Date to Post to the date you want the changes to be posted to the GL.
4. Begin entering your budget updates into the yellow highlighted cells in the 1st Quarter column.
 - Each MAS Allowance is listed as a separate row.
 - You will only enter budgets for the first quarter.
 - Use reimbursable accounts for Sponsored travel operating budget only. Submit documents to OFM to create the usual reimbursable authority.

Updating Budgets throughout the Fiscal Year



Updating Budgets throughout the Fiscal Year

Checking your totals



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Check your totals

1. Click on the Check Totals Tie tab. You will see the word “MISMATCH” in the Tie to Each Other fields.
2. Refresh the pivot table on this worksheet by clicking on any cell in the pivot table, clicking on the Data pull down menu and selecting the Refresh Data option. The values in the Tie to Each Other fields should now read “OK”.
3. When you are finished entering your budget, save your changes and email the spreadsheet to the NBRSS-Budgets mailbox. Please do not email to individual NBS staff as this could result in duplicate posting of data.
4. After your budgets are posted, you will be emailed the spreadsheet to use when submitting your next set of changes.

Notes:

- If the mismatch continues, double check your data and then send the file to NBRSS-Budgets with a message that the mismatch exists. NBS staff will examine the issue and contact you with a resolution.
- Always use the last **returned** version as any upgrades to the sheet will be applied in the returned version.
- Never submit budgets for future quarters.
- Be sure your Allotments are available before submitting Operating Budget entries. Check with OFM to ensure Allotments are available.